



+57 316 678 55 81

Arena FEDECOLDE Calle 8 # 6-23 Cali - COLOMBIA

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## FINANCIAL STATEMENTS

### Colombian Federation of Electronic Sports (FEDECOLDE)

Fiscal Year: January 1 – December 31, 2025

Currency: Colombian Pesos (COP)

Reporting Basis: Accrual Accounting

#### 1. STATEMENT OF FINANCIAL POSITION

(Balance Sheet as of December 31, 2025)

##### ASSETS

###### Current Assets

Cash and Cash Equivalents: COP 428,500,000

Accounts Receivable (Sponsorships & Affiliations): COP 185,000,000

Prepaid Expenses: COP 42,000,000

**Total Current Assets: COP 655,500,000**

###### Non-Current Assets

Technical Equipment (Broadcast & IT): COP 310,000,000

Furniture & Fixtures: COP 75,000,000

Intangible Assets (Licenses & Software): COP 58,000,000

**Total Non-Current Assets: COP 443,000,000**

**TOTAL ASSETS: COP 1,098,500,000**

Con el apoyo de:



Miembros de:





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## LIABILITIES

### Current Liabilities

Accounts Payable: COP 142,000,000

Event Operational Obligations: COP 95,000,000

Taxes & Withholdings Payable: COP 38,000,000

**Total Current Liabilities: COP 275,000,000**

### Non-Current Liabilities

Equipment Financing Obligations: COP 120,000,000

**TOTAL LIABILITIES: COP 395,000,000**

## NET ASSETS / EQUITY

Institutional Fund Balance (Opening): COP 512,000,000

Surplus for Fiscal Year 2025: COP 191,500,000

**TOTAL EQUITY: COP 703,500,000**

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## 2. STATEMENT OF ACTIVITIES

(Income Statement – Fiscal Year 2025)

### REVENUE

#### *Competition Revenue*

Copa Colombia PC (2 Semesters): COP 420,000,000

Copa Colombia Mobile (2 Semesters): COP 360,000,000

#### *Sponsorship & Partnerships*

Corporate Sponsorship Agreements: COP 875,000,000

Media & Broadcast Support: COP 130,000,000

**TOTAL REVENUE: COP 1,785,000,000**

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## EXPENSES

### Competition Operations

Venue & Arena Operations: COP 320,000,000

Production & Broadcasting: COP 290,000,000

Prize Pools: COP 410,000,000

Referees & Technical Staff: COP 150,000,000

### Administrative Expenses

Salaries & Professional Services: COP 230,000,000

Legal & Compliance: COP 65,000,000

Marketing & Media: COP 78,000,000

Technology & Software: COP 45,000,000

### International Representation

Female Team Participation (MLBB – Kuala Lumpur): COP 95,000,000

**TOTAL EXPENSES: COP 1,593,500,000**

**NET SURPLUS 2025:**

**COP 191,500,000**

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### 3. STATEMENT OF CASH FLOWS

#### *Cash Inflows*

Operating Revenue Collected: COP 1,640,000,000

Sponsorship Advances: COP 150,000,000

**Total Cash Inflows: COP 1,790,000,000**

#### *Cash Outflows*

Operational Payments: COP 1,300,000,000

Equipment Acquisition: COP 120,000,000

International Travel & Events: COP 95,000,000

**Total Cash Outflows: COP 1,515,000,000**

**Net Increase in Cash: COP 275,000,000**

Opening Cash Balance (Jan 1, 2025): COP 153,500,000

Closing Cash Balance (Dec 31, 2025): COP 428,500,000

### 4. NOTES TO THE FINANCIAL STATEMENTS

#### *Note 1 – Revenue Structure*

The Federation's primary revenue sources are sponsorship agreements and national competitions (Copa Colombia PC and Mobile).

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### *Note 2 – Legislative Impact*

The sanctioning of the Esports Law in 2025 enabled access to public development funding and institutional strengthening.

### *Note 3 – International Cooperation*

Expenses include international representation of a female team competing in Mobile Legends: Bang Bang in Kuala Lumpur, Malaysia.

### *Note 4 – Asset Growth*

Investment in broadcast equipment strengthened the Federation’s official Twitch channel operations and digital coverage capacity.

## **5. FINANCIAL POSITION SUMMARY**

The Federation closes Fiscal Year 2025 with:

- Positive operational surplus
- Strengthened cash reserves
- Sustainable competition model
- Balanced liability ratio
- Capacity for reinvestment in youth development programs

Con el apoyo de:



Miembros de:

